

Maine Revised Statutes

Title 36: TAXATION

Chapter 103: ASSESSMENT AND COLLECTION OF TAXES

§384. INVESTIGATION OF VALUATION; ACTIONS AND PROSECUTIONS; REASSESSMENT ORDERS; APPEALS

The State Tax Assessor shall, at his own instance or on complaint made to him, diligently investigate all cases of concealment of property from taxation, of undervaluation, of overvaluation, and of failure to assess property liable to taxation. He shall bring to the attention of assessors all such cases in their respective jurisdictions. He shall direct proceedings, actions and prosecutions to be instituted to enforce all laws relating to the assessment and taxation of property and to the liability of individuals, public officers and officers and agents of corporations for failure or negligence to comply with the laws governing the assessment or taxation of property, and the Attorney General and district attorneys, upon the written request of the State Tax Assessor, shall institute such legal proceedings as may be necessary to carry out this Title. The State Tax Assessor shall have power to order the reassessment of any or all real and personal property, or either, in any jurisdiction where in his judgment such reassessment is advisable or necessary to the end that all classes of property in such jurisdiction shall be assessed in compliance with the law. Neglect or failure to comply with such orders on the part of any assessor or other official shall be deemed willful neglect of duty and he shall be subject to the penalties provided by law in such cases. Provided a satisfactory reassessment is not made by the assessors, then the State Tax Assessor may employ assistance from within or without the jurisdiction where such reassessment is to be made, and said jurisdiction shall bear all necessary expense incurred. Any person aggrieved because of such reassessment shall have the same right of petition and appeal as from the original assessment. The State shall be permitted to intervene in any action resulting from an order of the State Tax Assessor pursuant to this section. [1975, c. 623, §52 (AMD).]

SECTION HISTORY

1969, c. 14, (AMD). 1973, c. 620, §13 (AMD). 1973, c. 695, §8 (RPR).
1975, c. 623, §52 (AMD).

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